

Revenue Statistics in Latin America 2010

January 2012, 168 pages

ISBN 978-92-64-11252-6

www.oecd.org/bookshop?9789264110526

<http://dx.doi.org/10.1787/9789264110540-en-fr>

€24 - \$33 - £21 - ¥3100

Revenue Statistics in Latin America 1990-2009

A strong set of comparative data is key to facilitating fiscal policy dialogue and the assessment of alternative fiscal reforms. *Revenue Statistics in Latin America* is a joint publication by CIAT, ECLAC and the OECD that supports the task of fiscal policy makers by providing internationally comparable data on tax levels and tax structures for a selection of 12 Latin American and Caribbean (LAC) countries.

The publication follows the model of the OECD Revenue Statistics database which is a fundamental reference, backed by a well-established methodology, for OECD member countries. By extending this OECD methodology to LAC countries Revenue Statistics in Latin America enables meaningful cross-country comparisons about tax levels and structures not only between LAC economies, but also, for the first time, between them and their industrialised peers.

Revenue Statistics in Latin America is part of a more comprehensive programme (the LAC Fiscal Initiative), which fosters fiscal policy dialogue in the LAC region aiming to improve its taxation and public expenditure policies thereby supporting economic growth and income redistribution. More information about this programme can be found at www.oecd.org/tax/lacfiscal.



Latin American countries have made great strides over the past two decades in raising tax revenues, but significant gaps between Latin America and OECD countries still remain.

SELECTED FACTS

- The average tax to GDP ratio in the selected 12 LAC countries rose almost continuously from 14.9% in 1990 to 19.2% in 2009, but it is still far below that of the OECD (33.8% in 2009).
- Guatemala had the lowest tax to GDP ratio in 2009, at 12.2%, with Brazil having the highest at 32.6%.
- Non-renewable natural resources have played a significant economic role in boosting tax revenues.
- General consumption taxes accounted for 35% of total tax revenues in Latin America, much higher than the 20% share of OECD countries.
- Taxes on income and profits and social security contributions represented only 43% of total tax revenues in Latin America compared with 60% of OECD countries.

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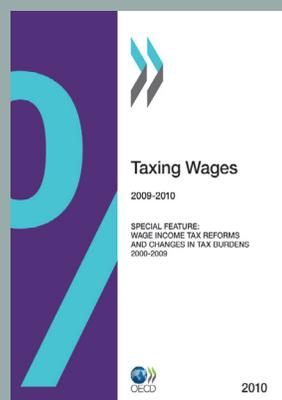
November 2011, 356 pages
ISBN 978-92-64-12285-7
www.oecd.org/bookshop?9789264122857
http://dx.doi.org/10.1787/rev_stats-2011-en-fr

€130 - \$182 - £117 - ¥16 900

Revenue Statistics 2011

This annual publication presents a unique set of detailed and internationally comparable tax data in a common format for all OECD countries from 1965 onwards. The material is organised in four parts.

Part I summarises tax trends of the past 40 years focusing in turn on tax levels, tax structures and taxes by level of government. Part II contains a set of comparative statistical tables for years 1965-2008 and a series of comparative graphs which show the differences between countries as regards tax levels and tax structures. Estimates of 2010 tax revenues are presented in Section II.C for all countries for which such data are available. Part III provides statistical tables with a detailed breakdown of tax revenues by country for years between 1965 and 2009. A second series of tables shows how countries finance their social benefits, followed by a series of tables detailing taxes and social security contributions paid by general government. Part IV attributes tax revenues to general government by the following sub-sectors: central, state; local and social security funds.



May 2011, 588 pages
ISBN 978-92-64-09753-7
www.oecd.org/bookshop?9789264097537
http://dx.doi.org/10.1787/tax_wages-2010-en

€150 - \$210 - £135 - ¥19 500

Taxing Wages 2010

Taxing Wages provides unique information on income tax paid by workers and on social security contributions levied upon employees and their employers in OECD countries. In addition, this annual publication specifies family benefits paid as cash transfers. Amounts of taxes and benefits are detailed programme by programme, for eight household types which differ by income level and household composition. Results reported include the marginal and effective tax burden for one- and two-earner families and total labour costs of employers.

Taxing Wages 2010 includes a special feature entitled a Special Feature entitled: "Wage income tax reforms and changes in tax burdens: 2000-2009".

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